I just wanted to voice my concern over the possible location/tracking requirements being considered as part of an e911 requirement for VoIP telephony specifically in regards to mobile VoIP handsets. Internet telephony should not be regulated in the same manner as the analog public telephone network. The fundamental differences due not allow for a location determination solution as written today. Increasing the cost of handsets with GPS receivers amounts to a VOIP tax, and cannot be tolerated. "Mapping" Wi-Fi access points will not be accurate (due to their portable nature), and is therefore of dubious use. Forcing the VOIP providers and hardware manufacturers to notify their customers that these devices are akin to "walkie talkies" - with no emergency services might be a better solution. As with a CB radio, walkie talkie, or other non-phone communications device - VoIP is a supplement to (not a replacement for) the PSTN. Expecting the same services and capabilities avaiable to the PSTN in a two-way internet "radio" is not realistic, and will likely stifle further innovation in this area of technology. Thank you for your time.

- Eric Love, citizen